



APPENDIX

Revenue Act of 1938, c. 289, 52 Stat. 447:

SEC. 23. DEDUCTIONS FROM GROSS INCOME.

In computing net income there shall be allowed as deductions:

(a) *Expenses.*—

(1) *In General.*—All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered; traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business; and rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

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Treasury Regulations 101, promulgated under the Revenue Act of 1938:

ART. 23 (q)–1. *Contributions or gifts by corporations.*—* * *. Sums of money expended for lobbying purposes, the promotion or defeat of legislation, the exploitation of propaganda, including advertising other than trade advertising, and contributions for campaign expenses are not deductible from gross income.

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Constitution of the State of Oklahoma:

ART. V.

§ 9. *Membership and term of office.*—

The Senate, except as hereinafter provided, shall consist of not more than forty-four members, whose term of office shall be four years: *Provided*, That one senator elected at the first election from each even numbered district shall hold office until the fifteenth day succeeding the regular state election in Nineteen Hundred and Eight, and one elected from each odd numbered district at said first election shall hold office until the fifteenth day succeeding the day of the regular state election in Nineteen Hundred and Ten: * * *.

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§ 10. *Number and terms—Meeting of first Legislature—Apportionment—Review of apportionment.*—The House of Representatives, until otherwise provided by law, shall consist of not more than one hundred and nine members who shall hold office for two years: *Provided*, That the representatives elected at the first election shall hold office until the fifteenth day succeeding the day of the regular state election in Nineteen Hundred and Eight: * * *.

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§ 23. *Ineligibility to appointment to office—Interest in contracts.*—No member of the Legislature shall, during the term for which he was elected, be appointed or elected to any office or commission in the State, which shall have been created, or the emoluments of which shall have been increased, during his term of office, nor shall any member receive any appointment from

the Governor, the Governor and Senate, or from the Legislature, during the term for which he shall have been elected, nor shall any member, during the term for which he shall have been elected, or within two years thereafter, be interested, directly or indirectly, in any contract with the State, or any county or other subdivision thereof, authorized by law passed during the term for which he shall have been elected.

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§ 26. *Date of meeting of legislature.*—The members of the Legislature shall meet at the seat of government on the first Tuesday after the first Monday in January at twelve o'clock, noon, in the year next succeeding their election, or upon such other day as may be provided by law.

§ 27. *Regular biennial sessions—Special sessions.*—The Legislature shall hold regular biennial sessions as herein provided, but this shall not prevent the calling of a special session of the Legislature by the Governor.